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CENTRAL BOARD OF REVENUE

NOTIFICATION

CUSTOMS

New Delhi, the 7th July, 1956

S.R.O. 1572.—In exercise of the powers conferred by section 75 of the Sea Customs Act, 1878 (VIII of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following rules for passing free of import duty baggage landed at customs seaports by passengers from foreign ports, other than those in the Portuguese possessions in India, or in Ceylon or Pakistan, namely:—

1. (1) These rules may be called the *Passengers Baggage (Exemption from customs-duty) Rules, 1956*.

(2) They shall come into force on the 1st August, 1956.

2. The *bona fide* baggage of a passenger may be exempted from customs duty up to the extent specified in these rules where such baggage accompanies the passenger, does not form part of the cargo, is not included in the manifest and is declared in the proper form, unless the proper officer of Customs in any case otherwise directs.

3. In the case of a husband and a wife travelling together, separate allowances upto the extent specified in these rules may be admitted, but no such allowances are admissible separately to children dependent on their parents and travelling with them.

4. The following articles imported as baggage by a passenger may be allowed free of customs-duty provided that they are his property, were in his possession abroad, are imported by him for his own personal use and not for sale, exchange or gift, and do not exceed the scale specified below, namely:—

(i) consumable stores,

- (a) Cigarettes not exceeding 100,
or cigars not exceeding 25,
or beedies not exceeding 250,
or tobacco not exceeding $\frac{1}{4}$ lb.,
or snuff not exceeding 20 tolas;

NOTE.— The free allowance specified above may be shared in any combination of the five products, the different quantities indicated being deemed equivalent;

- (b) provisions including confectionery, not exceeding Rs. 50 in value, subject to a maximum of Rs. 15 for confectionery;
- (c) medicines in use by the passenger in open bottle or package, in reasonable quantities not exceeding Rs. 30 in value in all;

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- (d) alcoholic liquors not exceeding one quart; and
- (e) perfumed spirit including toilet water in quantity not exceeding half a pint or rupees thirty in value;
- (ii) exposed, or exposed and developed films (including those for home cinemas) and prints of incidents of the passenger's travels abroad, or of a purely personal interest like family photographs;
- (iii) the following used personal effects which show definite signs of use:—
 - (a) wearing apparel and bedding (excluding floor rugs and carpets),
 - (b) two watches or a watch and a travelling clock, each not exceeding Rs. 200 in value,
 - (c) one camera in the use of the passenger, not exceeding Rs. 400 in value, and
 - (d) jewellery not exceeding Rs. 5,000 in value:

Provided that the jewellery has before import been in the passenger's own personal use for not less than one year, is not imported for sale, exchange or gift and will be re-exported with the passenger if he is a temporary visitor to the country:

Provided further that the Customs Collector may where he is so satisfied by reason of the status of a passenger, allow jewellery exceeding Rs. 5,000 in value to such passenger.

5. In addition to the articles specified in rule 4 a passenger may also be allowed to import free of duty at the discretion of the Customs Collector as baggage, articles not exceeding Rs. 500 in value, if the passenger comes from an Asian or African country and articles not exceeding Rs. 2,000 in value if he comes from any other country, provided that the articles are not imported for sale or exchange and are such as could reasonably be treated as baggage or are of a kind normally used for making gifts or as souvenirs. Such articles may include a clock, a watch, a fountain pen, cutlery, crockery, kitchen utensils, portable cooking stoves, electric iron, portable gramophones, toys, pictures, glassware, new textiles or any other similar articles of every day use. The free allowance under this rule shall be restricted to articles no one of which singly is of a disproportionately high value. Articles like arms and ammunition, furniture, refrigerators, radios, motor cars, motor cycles, and unexposed films (exceeding a few spools) shall not be passed free as baggage, but shall be charged to duty.

Where a passenger makes more than one journey in the course of a calendar year, he may be allowed to import free of duty subject to the above-mentioned conditions articles only up to a value of Rs. 500 only on the second or subsequent journey, whether he is coming from an Asian or African country or from any other country.

6. The foregoing provisions applicable to an ordinary passenger shall also apply to a *bona fide* tourist who, in addition, may at the discretion of the Customs-Collector, be accorded, the following further concessions, namely:—

(The scales shown below are per tourist passenger.)

- (i) the following consumable stores:—

- (a) cigarettes not exceeding 100,
or cigars not exceeding 25,
or tobacco not exceeding $\frac{1}{4}$ lb.

NOTE.—The free allowance specified above may be shared in any combination of the three products, the different quantities indicated being deemed equivalent;

- (b) medicines in use;
- (c) perfumed spirit including toilet water in quantity not exceeding half a pint;
- (d) fifty cartridges if imported with a sporting firearm; and
- (e) five rolls of films, if imported with a camera;
- (ii) the following articles of personal baggage, provided they are the property of the tourist, are imported by him for his own personal use, and not for sale, exchange or gift, may be allowed free of duty:—
 - (a) one still camera and one cine camera;

(b) Personal effects, that is to say, portable articles imported in the baggage or on the person of a tourist which are not covered by the foregoing provisions and which he might reasonably be expected to carry with him for his own personal use, including medical appliances in use, articles required for religious observance, sporting gear, camping equipment, portable sound recording apparatus, on condition of re-export in accordance with the following provisions:—

- (1) A tourist passenger shall, at the port of arrival, make a declaration that he shall re-export the goods when he leaves India and deposit an amount equal to the customs-duty on the goods in question or file a guarantee with a scheduled bank or any acceptable person or firm as surety to cover the customs-duty on the articles in question;
- (2) The passenger shall make out a list in triplicate of the articles in question. A copy of the list shall be attached to the guarantee, if filed. The other two copies endorsed by the customs-authority at the port of arrival shall be delivered to the passenger who shall present them to the Customs-Collector at the port of departure along with the goods, for verification and certification of export. The guarantee filed shall be cancelled, or the duty paid refunded, on receipt from the port of departure of a copy of the list certifying actual export. Refund of duty may also be obtained from the port of departure if sufficient notice of such intended departure is given to the Custom House at such port.

7. (1) Notwithstanding anything to the contrary in the foregoing rules, *bona fide* baggage and goods eligible for the concessions under the foregoing provisions, except consumable articles such as those described in rules 4(i), 6(i) (a) to 6(i)(c) and landed at any customs port within two months before or after the arrival of a passenger in India may be passed, subject to the condition applicable to baggage accompanying a passenger at the discretion of the Customs-Collector.

(2) The period of two months referred to in sub-rule (1) may be increased by the Customs-Collector up to a period of 4 months and by the Central Board of Revenue beyond a period of 4 months, if the Customs-Collector or the Board, as the case may be, is satisfied that the failure to import the baggage within the time-limit was due to circumstances beyond the passenger's control and that the goods were the property of, and in the possession of the passenger abroad before he left for India.

8. Notwithstanding anything to the contrary in these rules *bona fide* baggage shall include:—

- (a) the personal effects of a passenger or a seaman who dies on the voyage to India, and
- (b) articles imported by a passenger and proved to the satisfaction of the Customs-Collector to have belonged to his deceased wife or other deceased member of the family who was dependent on him at the time of death:

Provided that the effects or articles are such that they would have been passed free if the deceased person had been a passenger and they had accompanied that person.

9. The Baggage Rules published with the Notification of the Central Board of Revenue No. 121-Customs dated the 12th October, 1954, are hereby repeated.

[No. 47.]

M. A. RANGASWAMY, Secretary.